

## Form 990-EZ

Department of the Treasury  
Internal Revenue ServiceShort Form  
Return of Organization Exempt From Income Tax  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning

and ending

- B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization

ATLANTIC LEGAL FOUNDATION

Number and street (or P.O. box, if mail is not delivered to street address)

2039 PALMER AVENUE

City or town, state or country, and ZIP + 4

LARCHMONT, NY 10538

D Employer identification number

23-2022920

E Telephone number

914-834-3322

F Group Exemption Number

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: ☐ Cash ☒ Accrual  
Other (specify) \_\_\_\_\_

I Website: WWW.ATLANTICLEGAL.ORG

H Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Organization type (check only one) ☒ 501(c) ( 3 ) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ \$ 738,096.

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	608,735.
	2	Program service revenue including government fees and contracts	2	8,933.
	3	Membership dues and assessments	3	
	4	Investment income	4	2,173.
	5a	Gross amount from sale of assets other than inventory		
	5b	Less: cost or other basis and sales expenses		
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)		
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	6a	Gross revenue (not including \$ 212,820. of contributions reported on line 1)	6a	83,280.
	6b	Less: direct expenses other than fundraising expenses	6b	87,634.
Expenses	6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	-4,354.
	7a	Gross sales of inventory, less returns and allowances		
	7b	Less: cost of goods sold		
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe SEE STATEMENT 4 )	8	34,975.
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	650,462.
	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	353,604.
	13	Professional fees and other payments to independent contractors	13	57,321.
Net Assets	14	Occupancy, rent, utilities, and maintenance	14	48,979.
	15	Printing, publications, postage, and shipping	15	32,424.
	16	Other expenses (describe SEE STATEMENT 1 )	16	42,764.
	17	Total expenses. Add lines 10 through 16	17	535,092.
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	115,370.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	124,231.
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	239,601.

## Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	142,921.	225,316.
23 Land and buildings		
24 Other assets (describe SEE STATEMENT 2 )	23,032.	36,256.
25 Total assets	165,953.	261,572.
26 Total liabilities (describe SEE STATEMENT 3 )	41,722.	21,971.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	124,231.	239,601.

832171 12-17-08 LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Form 990-EZ (2008)

**Expenses**  
(Required for 501(c)(3)  
and (4) organizations and  
4947(a)(1) trusts; optional  
for others.)

2008.03051 ATLANTIC LEGAL FOUNDATION 621960 1

**Part V Other Information** (Note the statement requirements in the instructions for Part VI.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	X	
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Sch. N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions.	37a	0.
b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9	39a	N/A
b	Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
	section 4911 0.; section 4912 0.; section 4955 0.		
b	Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I	40b	X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
d	Enter amount of tax on line 40c reimbursed by the organization		0.
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41	List the states with which a copy of this return is filed. PA, NY, MD, WV, NJ, CA		
42a	The books are in care of ROSEMARY L. WEBBER Telephone no. (717) 653-5920		
	Located at 1537 EMERSON DRIVE, MT. JOY, PA ZIP + 4 17552		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	X
	If "Yes," enter the name of the foreign country:		
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	X
	If "Yes," enter the name of the foreign country:		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	N/A
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	X

Form 990-EZ (2008)

**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization(s) a section 527 organization?
- 50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

	Yes	No
46		X
47		X
48		X
49a		X
49b		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000				

- 51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors each receiving over \$100,000		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: William H. Slattery Signature of officer Date: May 11, 2009

Type or print name and title: WILLIAM H. SLATTERY, PRESIDENT

Paid Preparer's Use Only: Preparer's signature: [Signature] Date: 5/1/09 Check if self-employed: ☐ Preparer's Identifying Number (See instr.): P00234022

Firm's name (or yours if self-employed), address, and ZIP + 4: O'CONNOR DAVIES MUNNS & DOBBINS, LLP  
60 EAST 42ND STREET, 36TH FL.  
NEW YORK, NY 10165-3698

EIN: 13-3385019  
 Phone no.: (212) 286-2600

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Form 990-EZ (2008)

**(Form 990 or 990-EZ)**

## Public Charity Status and Public Support

**▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No. 1545-0047

# 2008

**Open to Public Inspection**

Name of the organization

ATLANTIC LEGAL FOUNDATION

Employer identification number

**23-2022920**

<b>Part I</b>	<b>Reason for Public Charity Status</b> (All organizations must complete this part.) (see instructions)
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The organization is not a private foundation because it is: (Please check only **one** organization.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H.)

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete the Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).** (see instructions)

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I      b ☐ Type II      c ☐ Type III - Functionally integrated      d ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f ☐ If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box \_\_\_\_\_

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? \_\_\_\_\_

(ii) A family member of a person described in (i) above? \_\_\_\_\_

(iii) A 35% controlled entity of a person described in (i) or (ii) above? \_\_\_\_\_

h Provide the following information about the organizations the organization supports.

[illegible]

**LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule A (Form 990 or 990-EZ) 2008

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	388,058.	433,837.	551,504.	481,222.	608,735.	2,463,356.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3	388,058.	433,837.	551,504.	481,222.	608,735.	2,463,356.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						772,570.
6 Public Support. Subtract line 5 from line 4						1,690,786.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	388,058.	433,837.	551,504.	481,222.	608,735.	2,463,356.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3,072.	3,130.	3,492.	4,029.	2,173.	15,896.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						2,479,252.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	68.20 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	54.50 %
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Schedule A (Form 990 or 990-EZ) 2008

**Part III Support Schedule for Organizations Described in Section 509(a)(2)** (Complete only if you checked the box on line 9 of Part I.)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 - 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support</b> (Add lines 9, 10c, 11, and 12)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	<b>18</b>	%

**19a 33 1/3% support tests - 2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

**b 33 1/3% support tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Schedule A (Form 990 or 990-EZ) 2008

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.** Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

# 2008

**Open To Public Inspection**

Name of the organization

ATLANTIC LEGAL FOUNDATION

Employer identification number

23-2022920

<b>Part I</b>	<b>Fundraising Activities.</b> Complete if the organization answered "Yes" to Form 990, Part IV, line 17.
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- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations  
b ☐ Email solicitations  
c ☐ Phone solicitations  
d ☐ In-person solicitations  
e ☐ Solicitation of non-government grants  
f ☐ Solicitation of government grants  
g ☐ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes☒ No

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

[illegible]**Total**

- 3** List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events (Add col. (a) through col. (c))
		AWARD DINNER - FRED F. F - (event type)	AWARD DINNER - WILLIAM C (event type)	NONE 0 (total number)	
Revenue	1 Gross receipts	99,100.	197,000.	0.	296,100.
	2 Less: Charitable contributions	75,100.	137,720.	0.	212,820.
	3 Gross revenue (line 1 minus line 2)	24,000.	59,280.		83,280.
Direct Expenses	4 Cash prizes	0.	0.	0.	
	5 Non-cash prizes	0.	0.	0.	
	6 Rent/facility costs	0.	0.	0.	
	7 Other direct expenses	25,025.	62,609.	0.	87,634.
	8 Direct expense summary. Add lines 4 through 7 in column (d)				87,634.
	9 Net income summary. Combine lines 3 and 8 in column (d)				-4,354.

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Combine lines 1 and 7 in column (d)				

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: _____		
a Is the organization licensed to operate gaming activities in each of these states? _____	9a	
b If "No," Explain: _____		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? _____	10a	
b If "Yes," Explain: _____		
11 Does the organization operate gaming activities with nonmembers? _____	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? _____	12	

**13** Indicate the percentage of gaming activity operated in:

a The organization's facility	13a	%
b An outside facility	13b	%

**14** Provide the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? **15a**

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_

c If "Yes," enter name and address:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

**16** Gaming manager information:

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions:a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? **17a**

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

FORM 990-EZ	OTHER EXPENSES	STATEMENT	1
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DESCRIPTION	AMOUNT
OFFICE SUPPLIES	3,784.
TELEPHONE	3,940.
EQUIPMENT	4,370.
TRAVEL	6,326.
MEETINGS	4,767.
INSURANCE	3,234.
DUES & SUBSCRIPTIONS	4,932.
BANK SERVICE CHARGES	2,244.
MISCELLANEOUS	9,167.
<b>TOTAL TO FORM 990-EZ, LINE 16</b>	<b>42,764.</b>

FORM 990-EZ	OTHER ASSETS	STATEMENT	2
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DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS RECEIVABLE	1,464.	12,342.
UNCONDITIONAL PROMISES TO GIVE	5,100.	3,400.
PREPAID EXPENSES	8,438.	12,484.
SECURITY DEPOSIT	8,030.	8,030.
<b>TOTAL TO FORM 990-EZ, LINE 24</b>	<b>23,032.</b>	<b>36,256.</b>

FORM 990-EZ	OTHER LIABILITIES	STATEMENT	3
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DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS PAYABLE & ACCRUED EXPENSES	41,722.	21,971.
<b>TOTAL TO FORM 990-EZ, LINE 26</b>	<b>41,722.</b>	<b>21,971.</b>

FORM 990-EZ

OTHER REVENUE

STATEMENT 4

DESCRIPTIONAMOUNT

RENTAL INCOME

10,327.

GEOD REIMBURSEMENTS

24,648.

TOTAL TO FORM 990-EZ, LINE 8

34,975.

FORM 990-EZ

INFORMATION REGARDING TRANSFERS  
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 5

- A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,  
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL  
BENEFIT CONTRACT? . . . . . [ ] YES [X] NO
- B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,  
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [ ] YES [X] NO

**ATLANTIC LEGAL FOUNDATION  
2039 Palmer Avenue  
Suite 104  
Larchmont, NY 10538**

**EIN # 23-2022920**

**Activities in 2008**

**ATLANTIC LEGAL FOUNDATION'S MISSION**

The mission of the Atlantic Legal Foundation is to advance the rule of law by advocating limited, effective government; free enterprise; individual liberty; school choice; and sound science.

Atlantic Legal is a nonprofit, nonpartisan public interest law firm with a demonstrable history of fighting for the integrity of the judicial process by ensuring that courts apply sound legal and scientific principles. Atlantic Legal provides legal representation and advice, without fee, to individuals, corporations, scientists, educators, trade associations, and other groups.

In case after case, Atlantic Legal seeks favorable resolutions for clients who continue to be challenged by those who use the power of government or the legal process to deny fundamental rights and liberties.

**ACTIVITIES AND PROGRAMS**

**Equal Protection/Discrimination**

***GEOD Corporation v. New Jersey Transit Corporation*** (U.S. District Court, New Jersey) (First Chair)

For many of its construction and engineering and design contracts, NJ Transit has set "Disadvantaged Business Enterprise" "goals" ranging from 20% to 30%. Some of NJ Transit's funding is derived from the State of New Jersey, and projects funded through state funding are subject to the consent decree in *GEOD v. New Jersey*, described below, which prohibits the State of New Jersey and its agencies from requiring that a certain percentage of contracts or subcontracts be awarded to minority or woman-owned businesses. However, the vast majority of NJ Transit's funding is from U.S. Department of Transportation programs, and thus subject to the Department's DBE criteria. Federal regulations establish an "aspirational" 10% DBE participation for projects receiving federal funding, but leave the calculation of appropriate goals, and the means of achieving them, to state agencies and other entities that receive federal funding.

The federal regulations also require recipients of federal funds to utilize "race neutral" measures to the maximum extent possible to attain "DBE goals."

This case is a follow-on to our earlier *GEOD v. State of New Jersey*, which resulted in a consent decree in which the state conceded that its minority and woman-owned business enterprise program violated the Equal Protection Clause, and agreed to abolish its M/WBE program and substitute a race-neutral "Emerging Small Business Enterprise" program for state-funded capital projects and to use race-neutral measures to the maximum extent possible on federally-funded projects. The ESBE program has been very successful, has attracted significant minority and woman-owned business participation, and has permitted the state Department of Transportation to reduce its race-conscious "goals" on federally-funded projects to a negligible level.

In the current case, our client alleges (1) that NJ Transit's DBE program for federally-funded capital projects is based on a "disparity study" that is methodologically unsound so there is no "strong evidence" of past or present discrimination and that NJ Transit does not have a "compelling interest" in remedying actual present or past discrimination or its effects, (2) that NJ Transit's DBE program is not "narrowly tailored" to remedy past or present discrimination against specified groups, and (3) that NJ Transit does not use "race neutral" means to the maximum possible extent. This case is designed to extend the mandatory use of race-neutral measures, instead of race-conscious measures, to federally-funded capital projects in New Jersey.

We had been engaged in settlement discussions with the Deputy Attorney General of New Jersey, the attorney for NJ Transit, and an agreement in principle was reached which called for NJ Transit to establish a ESBE program similar to that adopted by the State Department of Transportation. In the meanwhile, the litigation has moved forward, and by March 2009 both sides had fully briefed and submitted cross-motions for summary judgment.

Atlantic Legal Foundation's participation in this case is in the public interest because the issue of racial, ethnic and gender preferences in public employment and awarding of public contracts remains a divisive issue. Preferences often diminish the efficiency and increase the cost of public services, and can exacerbate societal tensions.

**Government Regulation**

***EPA v. Saturn Chemical Co. (New Jersey Superfund site) (First Chair)***

The Foundation, together with K & L Gates<sup>1</sup>, is representing Saturn Chemical Company (now defunct), Poly Sat Inc., and the principal of both companies, in defending a recovery claim by the Environmental Protection Agency under §107(a) of CERCLA. EPA has made a demand for approximately \$1.3 million.

EPA conducted a "Removal Action" ("RA") at a site in Trenton, New Jersey which had been leased and used many years earlier by Saturn Chemical based on (1) the belief that chemicals in tanks which had been owned and abandoned by Saturn Chemical were ignitable, which would make it hazardous waste and (2) findings of a consultant's 1996 environmental report claiming that the site was contaminated.

Atlantic Legal Foundation's participation in this case is in the public interest because it raises significant issues of the integrity of EPA's testing procedures, the "divisibility" defense under CERCLA, and EPA's failure to adhere to the limitations on its expenditures delineated by the statute.

***Illinois Restaurant Association v. City of Chicago* (United States Court of Appeals, Seventh Circuit) (First Chair)**

This was a challenge to an ordinance adopted by the City of Chicago as a "home rule" measure prohibiting restaurants in Chicago from serving *foie gras*, the delicacy of French origin. The sole rationale for the ordinance was that the production of *foie gras* involves forced feeding of geese and ducks, that the forced feeding is harmful to the fowl and is "unethical," and that the ordinance was designed to protect or enhance the "reputation" of Chicago. No *foie gras* is produced in Chicago, or indeed in Illinois; *foie gras* consumed in Chicago (or anywhere in the United States) is either imported from France, or produced in New York or New Jersey.

The Illinois Restaurant Association and a restaurant in Chicago brought suit to enjoin enforcement of the local law on the grounds that it does not come within the city's home rule powers. The City of Chicago removed the case to federal court and moved to dismiss the amended complaint.

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<sup>1</sup> Atlantic Legal is special counsel to Saturn's counsel, the national law firm K&L Gates.



The district court granted Chicago's motion to dismiss, holding that the *foie gras* ordinance was not discriminatory, and therefore did not violate the "Dormant Commerce Clause" of the U.S. Constitution.

Atlantic Legal Foundation took over as lead counsel on the appeal. We argued that even if, as the district court found, the Chicago ordinance does not discriminate against out-of-state suppliers, under the Supreme Court's Dormant Commerce Clause analysis, the trial court was obliged to undertake a balancing between the benefits to the city and the burdens on interstate or foreign commerce as described in *Pike v. Bruce Church, Inc.*, 397 U.S. 137 (1970) ("Pike balancing"), and as very recently reinforced by the Supreme Court in *United Haulers Assoc. v. Oneida-Herkimer Solid Waste Mgmt. Auth.*, \_\_\_ U.S. \_\_\_, 127 S. Ct. 1786 (2007), and as adopted by the Seventh Circuit in *Alliant Energy Corp. v Bie*, 330 F.3d 904 (7th Cir. 2003), *rehearing denied*, 336 F.3d 545 (7th Cir. 2004). We further argued that the city's stated reason for adopting the *foie gras* ban – to enhance the "reputation" of Chicago by "making a statement" disapproving the "inhumane treatment" of ducks and geese in the production of *foie gras* – is relatively insignificant (and certainly well outside the usual "police power" of a locality to protect the health and safety of its citizens or the public fisc) when compared to the burden Chicago has imposed on producers to *foie gras*, none of whom are within the jurisdiction of Chicago or Illinois.

In May, 2008, less than two weeks before we were scheduled to argue an appeal in the United States Court of Appeals for the Seventh Circuit, the Chicago City Council overwhelmingly voted to repeal the ordinance. Because the ban was repealed, the appeal became moot, and we successfully petitioned the appellate court to dismiss the appeal and to remand the case to the district court with instructions to dismiss the case without prejudice, thus preserving appellants' legal position without an adverse precedent in the record.

Atlantic Legal's participation in this case was in the public interest because the case implicates important issues of local regulation of interstate commerce and an important federal constitutional power.

### **Sound Science in the Courtroom**

***Sancho v. United States Department of Energy*** (U.S. District Court, District of Hawaii and U.S. Court of Appeals, Ninth Circuit) (*Amicus* brief, merits)

Atlantic Legal in August 2008 represented three scientists, two Nobel laureates in Physics (Sheldon Lee Glashow and Frank Wilczek) and Professor Richard Wilson (Mallinckrodt Research Professor of Physics at Harvard University), as *amici* in federal court in Hawaii, successfully resisting a challenge to the U.S. government's support of the Large Hadron Collider

("LHC"), a subatomic particle accelerator built and operated by the European Organization for Nuclear Research ("CERN") near Geneva, Switzerland.

The plaintiffs sued the United States Department of Energy, the National Science Foundation, and CERN itself, claiming that the United States' financial participation in the LHC project was a "major" government action that required preparation of an environmental impact statement before the United States undertook its action and that they violated National Environmental Policy Act ("NEPA"). The district court granted the federal defendants' motion to dismiss.

Plaintiffs appealed to the U.S. Court of Appeals for the Ninth Circuit. On appeal, their argument focuses in part on the Foundation's *amicus* brief below; they assert that because our esteemed clients did not say it was absolutely impossible for the CERN collider to create microscopic black holes, we confirm plaintiffs' fears. In early 2009 we filed an *amicus* brief on behalf of the two Nobel laureates in physics and the Harvard University professor.

Atlantic Legal Foundation's participation in this case was in the public interest because it continues the Foundation's important contributions in ensuring that the judicial and regulatory processes utilize sound science and reject "junk science," beginning with our *amicus* brief on behalf of several Nobel Laureates and other prominent scientists in *Daubert v. Merrell Dow Pharmaceuticals*, a case in which the U.S. Supreme Court cited and quoted our brief. Since then, the Foundation has frequently participated in cases in federal and state appellate courts throughout the United States to assist the courts in understanding the scientific issues and principles involved in product liability, medical malpractice and mass tort cases. In this case, appellants' arguments rest on a fundamental misconception about the nature of scientific inquiry, a point which *amici* wished to bring to the appellate court's attention.

### **Asbestos Litigation**

California has become an important battleground state in the attempt to have courts correctly apply the principles of science to cases involving significant science issues. California has steadfastly refused to accept the federal *Daubert* principles, but in a number of earlier cases in which the Foundation participated, its courts have articulated some sensible principles which reflect a sound approach. One such case is *Rutherford v. Owens-Illinois, Inc.*, (1997) 16 Cal. 4th 953, in which the California Supreme Court articulated a "substantial factor" test for determining medical causation. Unfortunately, California trial and intermediate appellate courts have misapplied the "substantial factor" test, especially in asbestos cases. In the past year, the Foundation has participated in several cases in which we are trying to have the California Supreme Court clarify and reinforce its teaching in *Rutherford* and the Court of Appeals' teaching in *In re Lockheed Litig. Cases*, (2004) 115 Cal.App.4th 558 (speculative, remote or conjectural expert testimony and conclusions have no evidentiary value).

***Behshid v. Bondex International*** (California Supreme Court) (*Amicus* letter, petition for review)

Atlantic Legal submitted an "*amicus* letter" on behalf of 14 distinguished scientists in a case involving liability of a manufacturer of plasterboard joint compound containing only the chrysotile form of asbestos for the mesothelioma of an individual whose exposure was limited to his use of joint compound from a variety of manufacturers on a part-time basis for a limited period of time. We are awaiting a decision.

Plaintiff was unable to introduce any evidence as to the quantity of asbestos to which he was exposed or to establish the reasonable medical probability that his exposure was a "substantial factor" in bringing about the injury, as required by the leading California case on proof in product liability cases, *Rutherford v. Owens-Illinois, Inc.*, (1997) 16 Cal. 4th 953.

In *Behshid* plaintiff's counsel made no attempt to quantify exposure, and the California Court of Appeal held (erroneously, we argue) that *Rutherford* does not require a plaintiff in an asbestos product liability case to do so in order to establish causation.

***Mahoney v. Georgia Pacific*** (California Supreme Court) (*Amicus* brief, merits)

In late 2008, the Foundation was asked to file an *amicus* brief in support of their appeal from an adverse decision in an asbestos injury case. The factual background is similar to *Behshid* in that plaintiffs' expert presented no evidence of dose or degree of exposure, and the wall board product contained chrysotile asbestos. This case raises an important issue regarding the interpretation of *Rutherford v. Owens-Illinois*, and whether the "substantial factor" test requires some numerical estimate of exposure. We are currently preparing an *amicus* brief.

***Norris v. Crane Co.*** (California Supreme Court) (*Amicus* letter, petition for review)

In May, 2008, the Foundation filed an "*amicus* letter" with the California Supreme Court on behalf of 19 prominent scientists, including two Nobel laureates (one in Medicine and one in Physics), a former director of the National Center for Toxicological Research, a former director of the National Cancer Institute, and a professor *emeritus* of Biochemistry and Molecular Biology at the University of California, Berkeley, urging the court to grant the petition for review filed by Crane Co. in a case involving a claim that a sailor on a Navy ship developed mesothelioma from exposure to chrysotile asbestos used in valves manufactured by Crane. Unfortunately, the California Supreme Court denied Crane's petition for review.

Atlantic Legal Foundation's participation in the *Behshid*, *Mahoney* and *Norris* cases is in the public interest because it continues the Foundation's important contributions in ensuring that the judicial and regulatory processes utilize sound science and reject "junk science" and because the

Foundation brought to the attention of appellate courts the views of world-renowned experts in the relevant fields of toxicology, epidemiology, public health, risk analysis and risk assessment.

***United States v. San Diego Gas & Electric, et al.*** (U.S. Court of Appeals for the Ninth Circuit)  
(*Amicus* brief, merits)

Atlantic Legal successfully represented three national trade associations – the American Gas Association, the National Association of Manufacturers, which generally represents large manufacturers, and the National Federation of Independent Businesses, which represents small businesses of all types – as *amici* opposing the federal government's appeal of an order granting a new trial in a criminal prosecution of alleged violations of the Clean Air Act ("CAA") by a major California gas and electric utility company, which was accused of technical violations of standards for reporting potential emissions of asbestos. At trial, the government relied on a testing protocol and sampling method which its own testing laboratories rarely use and which the trial court has previously ruled not to be applicable.

We argued that the trial court's new trial order was warranted because the defendants did not have fair notice of EPA's novel interpretation of complex technical regulations and EPA's change in testing standards. The National Emission Standard for Hazardous Air Pollutants for Asbestos (the "Asbestos NESHAP") does not specify *how* the test results are to be combined, and nothing in the regulation addresses multi-layered materials. It is undisputed that the Government proceeded "under [a] single-layer test method" before prosecution of this case, and argued for the first time that the regulation permits *only* volumetric combinations and that weight-based averaging of layers is prohibited. Permitting the government to proceed under such a novel theory in a criminal prosecution of first impression violated defendants' due process rights because they lacked fair notice that multi-layered materials would be subject to regulation even if they contained less than 1% asbestos when averaged by weight.

The Ninth Circuit affirmed the district court's order granting a new trial, in part on the "regulatory fair notice" grounds we addressed.

The Foundation's participation in this case was in the public interest because it raised significant issues of due process, the unprecedented *ex post facto* use of novel regulatory definitions, and questionable scientific methods in a criminal prosecution for "environmental" crimes.

#### **"*Daubert* in the States"**

The U.S. Supreme Court decision in *Daubert v. Merrell Dow Pharmaceuticals, Inc.* quickly became a seminal case on the admissibility of expert advice in federal court proceedings under Fed.R.Evid. 702. It was followed in 1997 by *General Electric Co. v. Joiner*, and in 1999 by *Kuhmo Tire Co. v. Carmichael*, both of which elaborated and expanded the Court's teaching in

*Daubert*. Together, these three cases have had far-reaching impact on product liability, environmental exposure and other cases in federal courts. In 2002, the Federal Rules of Evidence were amended to incorporate the criteria articulated in *Daubert*.

Numerous states adopted Fed.R.Evid. 702 or a variation of it. Some, but not all, of them have also adopted the 2002 amendment. Many, but not all, states have "imported" *Daubert* into their jurisprudence. Some states have adopted a variation on *Daubert*, or have adopted *Daubert* in only limited types of cases. Some states have not, however, imported the *Joiner* or *Kuhmo* elaborations on *Daubert*. Other states have explicitly rejected *Daubert* and its progeny, and some state courts, while verbally disavowing *Daubert*, have themselves adopted similar standards.

Atlantic Legal played an influential role in the *Daubert* trilogy and later litigation seeking to establish that courts use their gatekeeping power to ensure that sound science is used as the basis for adjudication.

Atlantic Legal has completed updates of the status of *Daubert* and analogous cases or rules regulating the use of scientific evidence in state courts every couple of years. These updates are of substantial assistance to the legal and corporate communities and will be the basis of our presentations to state judges (see "Judicial Education Program" below).

Atlantic Legal's General Counsel appeared before the Science and Law Committee of the New York City Bar Association in February 2008 to make a presentation on the status of *Daubert* and *Frye* in various state courts, relying upon the Foundation's *Daubert* update.

These educational efforts are in the public interest because they serve to inform the legal community about the role of sound science in the judicial and regulatory process.

### **Judicial Education Program**

The Foundation has assumed an active role in seeking to override state-court reluctance to apply *Daubert* principles. We have reached out to state court chief justices, offering to participate in judicial education programs, and have received positive responses from Delaware, Louisiana, Maryland and Utah. We are discussing more specific arrangements with the judicial education program officers of those states. Our intention is to provide a speaker for state judicial conferences, using our "*Daubert* Update" (*see supra*) and an analysis of current scholarly views on the effect of *Daubert* and its progeny on adjudication of environmental, product liability, toxic tort and other types of cases.

We are currently working with Chief Judge Harrell of the Maryland state court system and the State's Judicial Institute in planning a "sound science in the courtroom" seminar for Maryland State Court judges to be held in the Fall of 2009.

Atlantic Legal Foundation's work on this project is in the public interest because it serves to educate the judiciary on the state-by-state status of evidentiary rules relating to scientific and other expert evidence.

### **Parental Choice in Education**

#### **School Choice: Guidebooks to Counter Unionization of Charter Schools**

Charter school advocates have described to Atlantic Legal the considerable problems their schools encounter when the teachers' union launches a campaign to unionize charter school employees. Using questionable and heavy-handed tactics, the union can lead teachers into signing over their representation to the union. Once unionized, a charter school may be threatened by the deleterious effects of unionization on education innovation and quality – consequences that led to the creation of charter schools in the first place.

In 2005, Atlantic Legal published *Leveling the Playing Field: What New York Charter School Leaders Need To Know About Union Organizing*. In 2006 the Foundation published two more similar guides. The Massachusetts edition was introduced at a conference featuring charter school panelists and lawyers and a New Jersey edition was launched at a conference sponsored by the New Jersey Charter School Research Center at Rutgers. The Foundation recently completed work on a Michigan edition with state-specific text drafted by attorneys at the Mackinac Center for Public Policy.

The Foundation has prepared a human resource guide for charters in Colorado, New Mexico, Utah and Wyoming. This guide is being distributed electronically by the state charter school associations and is available on the Foundation's website.

#### **Charter School Charter Renewal Process in New York**

At the urging of the New York Charter Schools Association, we undertook an investigation and study of requirements charter schools in New York are required to meet when they seek a renewal of their charter terms. Interviews were conducted with educators, state and local authorizing officials and private charter management organizations. As anticipated, considerable dissatisfaction with the current procedures was expressed. In December 2008, we issued a report suggesting improvements which would, if adopted, make the renewal process less burdensome and inefficient with savings of personnel time for school administrators and state and local regulators. Our report is to be the focus of changes which will be proposed by the state charter association.

### **Charter School Advocacy Program Website**

The Foundation maintains a dedicated website, [www.defendcharterschools.org](http://www.defendcharterschools.org), as a resource for charter school administrators, parents of charter school students, and supporters of the charter school movement, which is growing in content and scope.

The Foundation's participation in school choice and public education activities is in the public interest because charter schools provide an innovative alternative to often failing public schools, and can result in superior educational outcomes.

### **Legal Education**

#### **Conference on Corporate Litigation**

A blue chip list of chief legal officers and corporate litigators participated in the Foundation's October 2008 conference entitled "How to Reduce Corporate Litigation Costs and *Still* Win Your Case." The full-day program, co-sponsored by the New York City Bar Association, was led by Conference Co-Chairs Augustus I. duPont, Frank Menaker (directors of the Foundation) and Professor Henry Butler of Northwestern University School of Law, a member of the Foundation's Advisory Council. Atlantic Legal director Robert Haig, a partner at Kelley Drye & Warren and editor of the four-volume treatise *Successful Partnering Between Inside and Outside Counsel*, served as moderator and facilitator. Foundation director William B. Lytton, former Executive Vice President and Chief Legal Officer of Tyco International during its recovery from the era of Dennis Kozlowski, Tyco's disgraced former CEO, and now senior counsel at Dechert LLP, gave the keynote address focused on reforming law school curricula; we distributed the text of his speech to conference participants and made it available on the Foundation's website; it was also discussed in *Metropolitan Corporate Counsel*, an important legal publication.

The Foundation's sponsorship and organizing of the conference was in the public interest because reducing the cost of litigation is beneficial to the nation's economy.

#### **Report on Salaries of New York State Judges**

In December 2008, the Foundation issued a report which called for increased compensation for the New York State judiciary. The report compared and contrasted New York State judicial salaries with judicial compensation in other states, on the federal bench, and with the compensation of experienced attorneys in private practice.

The report was celebrated by retiring New York State Chief Judge Judith Kaye in her remarks at the New York County Lawyers' Association Centennial Dinner, at which she stated:

I want to express my thanks – our thanks – for the support you have given us, most recently in the excellent report of the Atlantic Legal Foundation, a longstanding nonprofit, nonpartisan organization, whose Board of Directors and Advisory Council include this nation's leading commercial practitioners, many of them general counsels of major corporations.

Their concern is that judicial compensation in New York, having been frozen for more than a decade, cannot continue to provide the quality of judges needed for the complex controversies that flood our courts, even more so in this troubled economy. The report is a comprehensive, articulate call for freeing judicial compensation from the jaws of politics, and rallying business leaders to use their considerable influence to ensure that we will have a judiciary commensurate with New York's place in the nation and global marketplace.

The Foundation's report on judicial compensation was in the public interest because adequate compensation is an important factor in attracting and retaining superior lawyers to serve on the bench, and that is important to maintaining New York's status as a major commercial and legal venue.

### **Internship Program**

Atlantic Legal again hosted an outstanding group of six student interns during the summer of 2008 and during the 2008-2009 academic year. They undertook many tasks -- substantive and administrative -- and participated in seminars designed to put the Foundation's projects in legal and historic perspective.

In addition to doing extensive research on current cases, Atlantic Legal's interns engaged in reading and discussion seminars concerning economic liberty, sound science, school choice, and individual rights. Atlantic Legal believes that educating students about limited, responsible and effective government, free enterprise, individual liberty, and sound science is fundamental a free society.

Atlantic Legal's internship program serves the public interest because it gives law students, pre-law students and recent graduates exposure to public interest law and to public law and policy issues that they do not ordinarily get working for private law firms or other private employers.



## ATLANTIC LEGAL FOUNDATION

**ADDITIONAL DIRECTORS AND OFFICERS (NOT COMPENSATED)**

Average hours per week devoted to position

Director/Chairman:		
	Hayward D. Fisk, Esq.	2
Director/Vice Chairman:		
	Douglas Foster, Esq.	1
Director/Secretary		
	Charles R. Work, Esq.	.12
Director/Treasurer:		
	Stephen J. Harmelin, Esq.	1
The following are all Directors:		
	Francis B. Burch, Jr., Esq.* (until 2/08)	.5
	Augustus I. duPont, Esq.	1
	George S. Frazza, Esq.	1
	William H. Graham, Esq.	1.5
	Donald M. Gray	1
	Robert L. Haig, Esq.	.5
	Joe G. Hollingsworth, Esq.** (since 6/08)	.5
	Ernest B. Hueter	.75
	R. William Ide, Esq.	.4
	Robert E. Juceam, Esq.	.84
	Edwin L. Lewis, Esq.	.5

\* Resigned February, 2008

\*\* Elected June, 2008

**Directors (continued)**

Robert A. Lonergan, Esq.	1
William B. Lytton, Esq.	1
Frank H. Menaker, Jr., Esq.	.5
Ernest T. Patrikis, Esq.	1
Gregory J. Morrow, Esq.* (since 12/08)	0
Victoria Rostow, Esq.	1
Thomas L. Sager, Esq.	1
Philip R. Sellinger, Esq.	1
Clifford B. Storms, Esq.	1
David E. Wood, Esq.* (since 12/08)	.2

**Chairman *Emeritus*:**

James I. Wyer, Esq.	.2
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**Address for each:**

c/o Atlantic Legal Foundation  
 2039 Palmer Avenue  
 Suite 104  
 Larchmont, New York 10538

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\* Elected December, 2008

**BYLAWS**  
**OF**  
**ATLANTIC LEGAL FOUNDATION**

**ARTICLE I**

**Name**

1.1 The name of the Corporation is ATLANTIC LEGAL FOUNDATION.

**ARTICLE II**

**Purposes and Powers**

2.1 The purposes of the Corporation, as stated in its Articles of Incorporation, are to receive, administer and expend funds for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954 or corresponding provisions of subsequent federal tax laws in connection with the following:

- a. To engage in nonpartisan legal research, study and analysis for the benefit of the general public as to the effect of evolving concepts of the law on our democratic institutions, with respect to both the public and private sectors;
- b. To engage in nonpartisan research, study and analysis for the benefit of the general public on those questions affecting the public interest with respect to both the public and private sectors;
- c. To provide legal representation and to assist other organizations in providing legal representation for the citizens of the United States of America, corporate or individual, on matters of public interest at all levels of the judicial process;
- d. To prepare educational materials and conduct educational activities in support of the general purposes of the Corporation;

- e. To conduct and sponsor forums, lectures, debates and similar programs;
- f. To assist other charitable and educational organizations, exempt under Section 501(c)(3) of the Internal Revenue Code of 1954 or corresponding provisions of subsequent Federal tax laws, in the conduct of similar activities;
- g. To establish in the main office or elsewhere all departments and activities necessary to carry out the purposes of the Corporation;

and, in addition the Corporation shall have unlimited power to engage in and to do any lawful act concerning the foregoing purposes.

2.2 The Corporation shall have such powers as are now or may hereafter be granted by the Pennsylvania Nonprofit Corporation Law of 1972, as amended from time to time.

### **ARTICLE III**

#### **Offices**

3.1 The Corporation shall have its principal office in Harrisburg or such other location within or without the Commonwealth of Pennsylvania as the Board of Directors may from time to time determine.

3.2 The Corporation shall have and continuously maintain in this state a registered office, and may have other offices within or without the Commonwealth of Pennsylvania as the Board of Directors may from time to time determine.

### **ARTICLE IV**

4.1 The Corporation shall not have members.

### **ARTICLE V**

5.1 The affairs of the Corporation shall be governed by its Board of Directors.

5.2 The number of directors shall be fixed from time to time exclusively pursuant to a resolution adopted by the Board of Directors, but shall consist of not more than twenty-five nor less than three directors. One of such directors shall be elected as Chairman, and another of such directors shall be elected as Vice Chairman, by a majority of the Board of Directors.

5.2.1 The directors shall be divided, only with respect to the time for which they severally hold office, into three classes, as nearly equal in number of directors as practicable, the term of office of the first class ("Class I") to expire at the 2008 annual meeting of directors, the term of office of the second class ("Class II") to expire at the 2009 annual meeting of directors and the term of office of the third class ("Class III") to expire at the 2007 annual meeting of directors. Each director shall hold office until his or her successor shall have been duly elected and qualified. At each annual meeting of directors, commencing with the 2007 annual meeting, directors elected to succeed those directors whose terms then expire shall be elected for a term of office to expire at the third succeeding annual meeting of directors after their election, with each director to hold office until his or her successor shall have been duly elected and qualified.

5.2.2 The Board of Directors shall increase or decrease the number of directors in one or more classes as may be appropriate whenever it increases or decreases the number of directors to constitute the full Board of Directors in order to ensure that the three classes shall be as nearly equal in number of directors as practicable.

5.3 The annual meeting of the Corporation shall be held on such date in each calendar year, at the registered office of the Corporation, or at such other location, within or without the Commonwealth of Pennsylvania, as may be determined by the Board of Directors and as shall be designated in the notice of said meeting, for the purpose of electing directors and for the transaction of such other business as may be properly brought before the meeting.

5.4 Special meetings of the Board of Directors may be called by or at the request of the Chairman, Vice Chairman, President or any two Directors. The person or persons authorized to call special meetings of the Board may fix any place, either within or without the Commonwealth of Pennsylvania, as the place for holding any special meeting of the Board called by them.

5.5 Notice of any special meeting of the Board of Directors shall be given at least two days previously thereto by written notice delivered personally or sent by first class mail or telegram to each director at his address as shown by the records of the Corporation. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail in a sealed envelope so addressed, with postage thereon prepaid. If notice be given by telegram such notice shall be deemed to be delivered when the telegram is delivered to the telegraph company. Any director may waive notice of any meeting. The attendance of a director at any meeting shall constitute a waiver of notice of such meeting, except where a director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. Neither the business of the Board need be specified in the notice or waiver of notice of such meeting, unless specifically required by law or these bylaws.

5.6 One-third of the Board of Directors shall constitute a quorum for the transaction of business at any meeting of the Board, provided, that if less than one-third of the Directors are present at said meeting, a majority of the Directors present may adjourn the meeting from time-to-time without further notice.

5.7 The act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, except where otherwise provided by law or by these bylaws.

5.8 Any vacancy occurring in the Board of Directors or any directorship to be filled by reason of an increase in the number of directors, shall be by the Board of Directors. A director elected to fill a vacancy shall be elected for the unexpired term of his predecessor in office.

5.9 Directors as such shall not receive any stated salaries for their services, but by resolution of the Board of Directors, a fixed sum and expenses of attendance, if any, may be allowed for attendance at each regular or special meeting of the Board; provided, that nothing herein contained shall be construed to preclude any director from serving the Corporation in any other capacity and receiving compensation therefor.

5.10 Meetings of the Board of Directors shall be presided over by the Chairman or, if he is not present, by the Vice Chairman, or, if he is not present, by the President, or if he is not present, by a Vice President, or, if neither the President nor a Vice President is present, by a Chairman to be chosen at the meeting. The Secretary of the Corporation, in his absence, an Assistant Secretary, shall act as Secretary of every meeting, but if neither the Secretary nor an Assistant Secretary is present, the meeting shall choose any person present to act as Secretary of the meeting.

## **ARTICLE VI**

### **Officers**

6.1 The officers of the Corporation shall be a Chairman, a Vice Chairman, a President, one or more Vice Presidents (the number thereof to be determined by the Board of Directors), a Treasurer, a Secretary and such other officers as may be elected in accordance with the provisions of this Article. The Board of Directors may elect or appoint such other officers, including one or more Assistant Secretaries and one or more Assistant Treasurers, as it shall deem desirable, such officers to have the authority and perform the duties prescribed, from time to time, by the Board of Directors. Any two or more officers may be held by the same person, except the offices of President and Secretary.

6.2 The officers of the Corporation shall be elected annually by the Board of Directors initially and as soon as may be after the election of directors at the regular annual meeting of the

Board of Directors. Vacancies may be filled or new offices created and filled at any meeting of the Board of Directors. Each officer shall hold office until his successor shall have been duly elected and shall have qualified.

6.3 Any officer elected or appointed by the Board of Directors may be removed by the Board of Directors whenever in its judgment the best interests of the Corporation would be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the person so removed.

6.4 A vacancy in any office because of death, resignation, removal, disqualification or otherwise, may be filled by the Board of Directors for the unexpired portion of the term.

6.5 The President shall be the principal executive officer of the Corporation and shall in general supervise and control all of the business and affairs of the Corporation. In the absence of the Chairman and of the Vice Chairman, he shall preside at all meetings of the Board of Directors. He may sign, with the Secretary or any other proper officer of the Corporation authorized by the Board of Directors, any deeds, mortgages, bond, contracts or other instruments which the Board of Directors have authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the Board of Directors or by these bylaws or by statute to some other officer or agent of the Corporation; and in general shall perform all duties incident to the office of President and such other duties as may be prescribed by the Board of Directors from time to time.

6.6 In the absence of the President or in the event of his inability or refusal to act, the Vice President (or in the event there be more than one Vice President, the Vice Presidents, in the order designated, or in the absence of any designation, then in the order of their election) shall perform the duties of the President, and when so acting shall have all the powers of and be subject to all the restrictions upon the President. Any Vice President shall perform such other duties as from time to time may be assigned to him by the President or by the Board of Directors.

6.7 If required by the Board of Directors, the Treasurer shall give a bond for the faithful discharge of his duties in such sum and with such surety or sureties as the Board of Directors shall determine. He shall have charge and custody of and be responsible for all funds of the Corporation; receive and give receipts for moneys due and payable to the Corporation from any source whatsoever, and deposit all such moneys in the name of the Corporation in such banks, trust companies or other depositories as shall be selected in accordance with the provisions of these bylaws; and in general perform all the duties incident to the office of Treasurer and such other duties as from time to time may be assigned to him by the President or by the Board of Directors.

6.8 The Secretary shall keep the minutes of the meetings of the Board of Directors in one or more books provided for that purpose; see that all notices are duly given in accordance with the provisions of these bylaws or as required by law; be custodian of the corporate records and of the seal of the Corporation and see that the seal of the Corporation is affixed to all documents, the execution of which on behalf of the Corporation under its seal is duly authorized in accordance with

the provisions of these bylaws; and in general perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to him by the President or by the Board of Directors.

6.9 If required by the Board of Directors, the Assistant Treasurers shall give bonds for the faithful discharge of their duties in such sums and with such sureties as the Board of Directors shall determine. The Assistant Treasurers and Assistant Secretaries, in general, shall perform such duties as shall be assigned to them by the Treasurer or the Secretary or by the President or the Board of Directors.

## **ARTICLE VII**

### **Committees**

7.1 The Board of Directors, by resolution adopted by a majority of the Directors in office, may designate one or more committees, each of which shall consist of two or more Directors, which committees, to the extent permitted by law and provided in said resolution, or any amendment of such resolution shall have and exercise the authority of the Board of Directors in the management of the Corporation; but the designation of such committees and the delegation thereto of authority shall not operate to relieve the Board of Directors, or any individual Director, of any responsibility imposed upon it or him by law.

7.3 Each member of a committee shall continue as such until the next annual meeting of the Board of Directors and until his successor is appointed, unless the committee shall be sooner terminated, or unless such member be removed from such committee, or unless such member shall cease to qualify as a member thereof.

7.4 One member of each committee shall be appointed chairman.

7.5 Vacancies in the membership of any committee may be filled by appointments made in the same manner as provided in the case of the original appointments.

7.6 Unless otherwise provided in the resolution of the Board of Directors designating a committee, a majority of the whole committee shall constitute a quorum and the act of a majority of the members present at a meeting at which a quorum is present shall be the act of the committee.

7.7 Each committee may adopt rules for its own government not inconsistent with these bylaws or with rules adopted by the Board of Directors.



## **ARTICLE VIII**

### **Contracts, Checks, Deposits and Funds**

8.1 The Board of Directors may authorize any officer or officers, agent or agents of the Corporation, in addition to the officers so authorized by these bylaws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation and such authority may be general or confined to specific instances.

8.2 All checks, drafts or other orders for the payment of money, notes for other evidences of indebtedness issued in the name of the Corporation, shall be signed by such officer or officers, agent or agents of the Corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors. In the absence of such determination by the Board of Directors, such instrument shall be signed by the Treasurer or an Assistant Treasurer and countersigned by the President or a Vice President of the Corporation.

8.3 All funds of the Corporation shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board of Directors may select.

8.4 The Board of Directors may accept on behalf of the Corporation any contribution, gift, bequest or device for the general purposes or for any special purpose of the Corporation.

## **ARTICLE IX**

### **Books and Records**

9.1 The Corporation shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of its Board of Directors and committees having any of the authority of the Board of Directors.

## **ARTICLE X**

### **Fiscal Year**

10.1 The fiscal year of the Corporation shall begin on the first day of January and end on the last day of December in each year.

## **ARTICLE XI**

### **Seal**

11.1 The Board of Directors shall provide a corporate seal which shall be in the form of a circle and shall have inscribed thereon the name of the Corporation.

## **ARTICLE XII**

### **Waiver of Notice**

12.1 Whenever any notice whatever is required to be given under the provisions of the Pennsylvania Nonprofit Corporation Law of 1972 or under the provisions of the Articles of Incorporation or the bylaws of the Corporation, a waiver thereof in writing signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

## **ARTICLE XIII**

### **Liability of Officers and Directors/Indemnification**

13.1 An officer or director of this corporation shall not be personally liable for monetary damages for any action taken, or any failure to take action, unless:

- a. the officer or director has breached or failed to perform the duties of his office under Section 5712 (15 Pa.C.S.A. Section 5712) of the Pennsylvania Associations Code (or any future act or provision relating to the standard of care and justifiable reliance); and
- b. the breach or failure to perform constitutes self-dealing, willful misconduct or recklessness.

13.2 Article 13.1 shall not apply to:

- a. the responsibility or liability of an officer or director pursuant to a criminal statute; or
- b. the liability of an officer or director for the payment of taxes pursuant to local, state or federal law.

13.3 Every person who is or shall be or shall have been an officer, director, employee,

agent or other representative of the Corporation, or a personal representative of any of the aforesaid, shall be indemnified by the Corporation to the fullest extent allowed by law.

13.4 The Corporation may purchase and maintain insurance on behalf of the aforesaid persons to the extent authorized by law.

13.5 Any provision of these By-laws to the contrary notwithstanding, this Article XIII of the Bylaw may not be amended or repealed except by the directors of this Corporation.

## **ARTICLE XIV**

### **Informal Action**

14.1 Any action required or permitted to be taken at any meeting of the Board of Directors or any committee thereof may be taken without a meeting if written consent or consents thereto are signed by all members of the Board of Directors or of the committee, as the case may be, and such written consent or consents are filed with the minutes of proceedings of the Board of Directors or the committee.

## **ARTICLE XV**

### **Amendments to Bylaws**

15.1 These bylaws may be altered, amended or repealed and new bylaws may be adopted by a majority of the Directors present at any regular meeting or at any special meeting, provided that at least two days' written notice is given of intention to alter, amend or repeal or to adopt new bylaws at such meeting.

Article 5.2 and 5.10 amended at a meeting of the Board of Directors, September 14, 1977.

Article 6.5 amended at a meeting of the Board of Directors, September 20, 1978.

Articles 5.2, 5.10, 6.1 and 6.5 amended at a meeting of the Board of Directors, February 26, 1981.

Articles 5.4, 5.6, 7.2 and 14.1 amended at a meeting of the Board of Directors, September 22, 1982.

Article 1.1 amended at a meeting of the Board of Directors, March 4, 1988.

Article 13.1, 13.2 and 13.5 added and former Articles 13.1 and 13.2 renumbered at a meeting of the

Board of Directors, June 21, 1996.

Article 5.2 amended and Articles 5.2.1 and 5.2.2 added at a meeting of the Board of Directors, March 17, 2006.

Article 3.1 and Article 5.2 amended at a meeting of the Board of Directors, June 23, 2006.

Article 5.3 Amended by unanimous written consent of directors, June 17, 2008.

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ALF By-Laws  
As amended 6/17/08

**Application for Extension of Time To File an  
Exempt Organization Return**

OMB No. 1545-1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
  - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

<b>Type or print</b>	Name of Exempt Organization	Employer identification number
	ATLANTIC LEGAL FOUNDATION	23-2022920
	Number, street, and room or suite no. If a P.O. box, see instructions. 2039 PALMER AVENUE, NO. 104	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LARCHMONT, NY 10538	

**Check type of return to be filed** (file a separate application for each return):

- |   |   |                                    |
|---|---|------------------------------------|
| <input type="checkbox"/> Form 990               | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL            | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input checked="" type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF            | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

**ROSEMARY L. WEBBER**

- The books are in the care of ► **1537 EMERSON DRIVE - MT. JOY, PA 17552**

Telephone No. ► **(717) 653-5920**

FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1** I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2009**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ calendar year **2008** or
- ☐ tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

- 2** If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

<b>3a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$
<b>b</b> If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$
<b>c</b> <b>Balance Due.</b> Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$ <b>N/A</b>

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 4-2009)